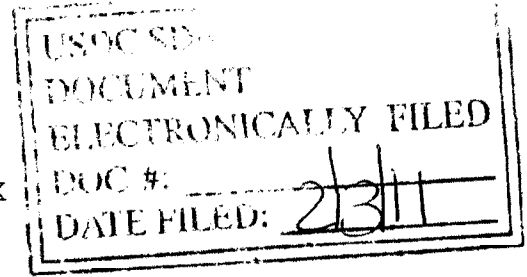


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



-----X
THE RESTEX CO. INC.,

Plaintiff,

06 Civ. 13270 (RWS)

- against -

OPINION

HSBC BANK USA, NA, and
GHAZI FABRICS INTERNATIONAL LTD.,


Defendants.

-----X
Sweet, D.J.

Having received no opposition to the letter request of Defendant HSBC Bank USA, NA ("HSBC"), dated January 20, 2011, the request is granted. HSBC is directed to close letters of credit Nos. DCMTN216169 and DCMTN216326 (collectively, the "Letters of Credit"). HSBC is released and discharged from its obligations under the Letters of Credit and any obligations concerning the Held Funds, as defined in the Stipulation and Order of Settlement, dated December 7, 2006 and entered on January 5, 2007.

It is so ordered.

New York, NY
February 2, 2011


ROBERT W. SWEET
U.S.D.J.